



# Scotland Act 2012

## 2012 CHAPTER 11

### PART 3 **U.K.**

#### FINANCE

##### *Scottish rate of income tax*

#### **27 Definition of Scottish taxpayer for Scottish variable rate **U.K.****

- (1) In Part 4 of the 1998 Act (power to vary income tax rate), for subsections (1) to (6) of section 75 (Scottish taxpayers) substitute—

“Sections 80D to 80F (definition of Scottish taxpayer) apply for the purposes of this Part.”

- (2) This section ceases to have effect at the end of the last year for which Part 4 has effect (see section 25(2) and (4)).

**Changes to legislation:**

There are currently no known outstanding effects for the Scotland Act 2012, Section 27.